

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ELLIOTT</div> <div>CITY OF ELLIOTT, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206900200000</div> <div>Elliott City</div> <div>PO Box 57</div> <div>Elliott, IA 51532</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		103,976		103,976	103,190
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		103,976		103,976	103,190
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		37,239	0	37,239	32,041
Licenses and permits		420	0	420	400
Use of money and property		13,049	0	13,049	8,718
Intergovernmental		53,557	136,243	189,800	36,465
Charges for fees and service		5,695	118,637	124,332	119,360
Special assessments		0	0	0	
Miscellaneous		3,989	0	3,989	1,000
Other financing sources		5,000	129,617	134,617	0
Total revenues and other sources		222,925	384,497	607,422	301,174
Expenditures and Other Financing Uses					
Public safety		16,663	0	16,663	10,700
Public works		44,774	0	44,774	51,800
Health and social services		0	0	0	
Culture and recreation		35,426	0	35,426	23,045
Community and economic development		0	0	0	0
General government		65,942	0	65,942	75,704
Debt service		19,275	0	19,275	26,665
Capital projects		0	0	0	0
Total governmental activities expenditures		182,080	0	182,080	187,914
Business type activities		0	356,244	356,244	108,823
Total ALL expenditures		182,080	356,244	538,324	296,737
Other financing uses, including transfers out		0	0	0	
Total ALL expenditures/And other financing uses		182,080	356,244	538,324	296,737
Excess revenues and other sources over (Under) Expenditures/And other financing uses		40,845	28,253	69,098	4,437
Beginning fund balance July 1, 2014		192,339	59,546	251,885	171,480
Ending fund balance June 30, 2015		233,184	87,799	320,983	175,917
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 90,000	Other long-term debt	\$ 0	
Revenue debt		\$ 216,643	Short-term debt	\$ 305,843	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 410,651
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/10/2015	<input checked="" type="checkbox"/> Date Published	
			Extension		<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	
Carol Preston		→	712	767-2351	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/4/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF ELLIOTT						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	64,020	14,282		25,674			103,976			103,976	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	64,020	14,282		25,674	0		103,976		T01	103,976	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	64,020	14,282		25,674	0	0	103,976			103,976	6				
7	<b>TIF revenues</b>							0		T01	0	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	2,421	536		983			3,940		T15	3,940	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes	33,299						33,299		T09	33,299	14				
15	<b>TOTAL OTHER CITY TAXES</b>	35,720	536	0	983	0	0	37,239	0		37,239	15				
16	<b>Section B - LICENSES AND PERMITS</b>	420						420		T29	420	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	1,381						1,381		U20	1,381	18				
19	Rents and royalties	10,153						10,153		U40	10,153	19				
20	Other miscellaneous use of money and property	1,515						1,515		U20	1,515	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	13,049	0	0	0	0	0	13,049	0		13,049	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants		8,340					8,340		B89	8,340	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	8,340	0	0	0	0	8,340	0		8,340	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLIOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		32,581					32,581		C46	32,581	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	743						743		C89	743	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0	136,243	C89	136,243	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	654	145		265			1,064		C89	1,064	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,397	32,726	0	265	0	0	34,388	136,243		170,631	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	5,345						5,345			5,345	63				
64	Library service	470						470		D89	470	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	84						84		D89	84	66				
67	Omaha Community Foundation Grants	4,930						4,930		D89	4,930	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	10,829	0	0	0	0	0	10,829	0		10,829	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	12,226	41,066	0	265	0	0	53,557	136,243		189,800	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	44,613	A91	44,613	73				
74	Sewer							0	46,868	A8Ø	46,868	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	4,345						4,345		A81	4,345	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLIOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	1,350						1,350		A03	1,350	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Utility Service Fee on Water & Sewer							0	27,156		27,156	103				
104	TOTAL CHARGES FOR SERVICE	5,695	0	0	0	0	0	5,695	118,637		124,332	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	1,085						1,085		U11	1,085	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	ICAP Insurance Reimbursment for Loss	2,532						2,532			2,532	114				
115	ECC Club Reimbursement for spending over Grant	372						372			372	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	3,989	0	0	0	0	0	3,989	0		3,989	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ELLIOTT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	135,119	55,884	0	26,922	0	0	217,925	254,880		472,805	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	5,000						5,000		NR	5,000	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	129,617	NR	129,617	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0			0	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	5,000	0	0	0	0	0	5,000	129,617		134,617	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	140,119	55,884	0	26,922	0	0	222,925	384,497		607,422	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	95,282	70,962		26,095			192,339	59,546		251,885	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	235,401	126,846	0	53,017	0	0	415,264	444,043		859,307	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
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152												152
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154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF ELLIOTT							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	700						700		E62	700	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	8,728						8,728		E24	8,728	13
14	Purchase of land and equipment	5,185						5,185		G24	5,185	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,432						1,432		E32	1,432	16
17	Purchase of land and equipment	618						618		G32	618	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	16,663	0	0	0	0	0	16,663			16,663	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLIOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			41
42	Roads, bridges, sidewalks — Current operation	2,541	25,387					27,928		E44	27,928	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	7,872						7,872		E44	7,872	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	2,340						2,340		E81	2,340	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment		3,330					3,330		G89	3,330	66
67	Construction							0		F89	0	67
68	Wetlands Project Costs		1,204					1,204			1,204	68
69	Tree Removal Ag Lands	2,100						2,100			2,100	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	14,853	29,921	0	0	0	0	44,774			44,774	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ELLIOTT							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLIOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	9,794	1,008					10,802		E52	10,802	122				
123	Purchase of land and equipment	1,547						1,547		G52	1,547	123				
124	Construction	5,372						5,372		F52	5,372	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	1,069						1,069		E61	1,069	127				
128	Purchase of land and equipment	3,330						3,330		G61	3,330	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	4,916						4,916		E03	4,916	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	8,082	308					8,390		E61	8,390	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	34,110	1,316	0	0	0	0	35,426			35,426	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ELLIOTT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,165	55					2,220		E29	2,220	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	21,817	3,422					25,239		E23	25,239	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,136						2,136		E25	2,136	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,089						20,089		E31	20,089	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,258						16,258		E89	16,258	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	62,465	3,477	0	0	0	0	65,942			65,942	176
177	Section G — DEBT SERVICE				19,275			19,275			19,275	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	19,275	0	0	19,275			19,275	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	128,091	34,714	0	19,275	0	0	182,080			182,080	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF ELLIOTT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								32,581	E91	32,581	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								31,202	E80	31,202	201
202	Purchase of land and equipment									G80	0	202
203	Construction								271,401	F80	271,401	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								424	E81	424	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELLIOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								20,636		20,636	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								356,244		356,244	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	128,091	34,714	0	19,275	0	0	182,080	356,244		538,324	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out							0			0	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	128,091	34,714	0	19,275	0	0	182,080	356,244		538,324	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable	0	0	0				0			0	263				
264	Restricted		92,132	0	33,742			125,874			125,874	264				
265	Committed	0		0				0			0	265				
266	Assigned	0		0				0			0	266				
267	Unassigned	107,310	0	0				107,310			107,310	267				
268	Total Governmental	107,310	92,132	0	33,742	0	0	233,184			233,184	268				
269	Proprietary								87,799		87,799	269				
270	Total ending fund balance June 30, 2015	107,310	92,132	0	33,742	0	0	233,184	87,799		320,983	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	235,401	126,846	0	53,017	0	0	415,264	444,043		859,307	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELLIOTT

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 700
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	67,841

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 78,000	29U	39U 5,000	49U	49U	49U 73,000	49U	189 2,535
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Sewer Bond	19U 105,000		39U 15,000	49U 90,000		49U	49U	189 4,275
FY13 Sewer Project SRF	19U 23,776	29U 130,067	39U 11,000	49U	49U	49U 143,643	49U	189 2,201
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	206,776	130,067	31,000	90,000	0	216,643	0	9,011

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 206,776
Outstanding as of JUNE 30, 2015	64V \$ 305,843

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	8,213,022	x .05 = \$	410,651

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		320,983	320,983

REMARKS

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